

Former TRS Plan 1 Members with less than full time contracts:

A former TRS Plan 1 member who is contracted to teach less than full time may apply to DRS to reestablish membership in TRS. To reestablish membership, the teacher must:

1. Send a letter requesting TRS membership to TRS Retirement Services. The application for membership cannot be made until after the end of the school year (June 30) in which employment took place.
2. Show proof of employment for the equivalent of 90 full time calendar days during the school year. (A half time contract for 180 days would be equivalent to 90 full time calendar days.)
3. Make all necessary employee contributions by June 30 of the school year immediately following the one in which employment took place.

Once membership is reestablished, the teacher must be reported on the monthly transmittal.

Plan 1 Substitute Teachers

TRS membership and participation is optional for substitute teachers. A substitute teacher may apply for membership and service credit in TRS if he or she is: [WAC 415-112-140]

- a TRS Plan 1 member and works a minimum of 20 full time days during a school year; or
- a former TRS Plan 1 member and works 90 or more full time days during a school year.

Plan 1 Retirees

A TRS Plan 1 retiree who returns to work as a full time teacher is not required to return to TRS membership but may elect to do so if he or she chooses. A retiree who elects to return to membership must be reported on the monthly transmittal.

If you hire a TRS Plan 1 retiree, be sure to report them on the “Transmittal Report” and send to DRS. Refer to the “Employing Retirees” section in Chapter 5 for more details about retirees.

Plan 1 Teachers Elected to Statewide Office

A TRS Plan 1 teacher who is elected to statewide office (for example, state senator) may continue membership in TRS by making a written application to the Director of DRS. If the application is accepted, membership will continue during the term of office.

For further information about membership for elected officials, please contact TRS Retirement Services.

Plan 1 Teachers Working in More than One Position

If you have a teacher working in both a TRS and PERS position during the same school year, the nature of the positions determine how you should report him or her on your transmittal. The member will be reported in either TRS or PERS according to the following tables:

Note: If you have a SERS member working in a TRS position, please contact TRS Retirement Services for more information.

TRS Plan 1 Members

Type of Concurrent Employment ^{1/}	Type of Employer(s)	System in Which to Report Member
A full time or less than full time TRS position and an eligible PERS position	Same employer	TRS— for both positions
	Separate TRS employers	TRS— for both positions
	A TRS employer and non-TRS employer	Member must elect either to: 1. have TRS service reported in PERS and receive service credit in PERS for both positions; or 2. have TRS service reported in TRS and not receive service credit for the PERS position.
A full time or less than full time TRS position and an ineligible PERS position	Same employer	TRS—for both positions
	Separate TRS employers	TRS— for both positions
	A TRS employer and non-TRS employer	TRS— for the TRS position only; the ineligible PERS position is not reportable.

^{1/} “Concurrent” means during the same school year.